



ICAN Community Church
Kemp House
152-160 City Road
London
EC1V 2NX

Charity Number: 1170112

26 January 2022

ICAN COMMUNITY CHURCH TRUSTEES REPORT MARCH 2020 – APRIL 2021

The following is the iCan Community Church Trustees report for **March 2020- April 2021**

A leader-led church

iCan Community Church is fundamentally a spiritual community whose objects are charitable. The ministry is operationally and spiritually lead by an executive team, including our Presiding Bishop, a Senior Pastor, a team of executive administrators and a team of clergy men and women. As Trustees, our role and responsibilities are clear to us and in summary involves fund management, compliance, financial health and executive accountability. The following is our report on April 2020- April 2021.

Our current Trustee Board comprises of the following members:

ISAAC NEWTON PATRICE CARTER (CHAIR)
ANTHONY NZEKWU
PHILLIP THOMAS
TIM MCCLURE
REUBEN PAUL ALEXANDER MALCOLM

Objectives and activities

Our aims: The objects of the charity are set out in the charity's trust deed and are summarised as follows: -

To advance the Christian faith through preaching and teaching Biblical principles via any available medium, to promote Christian education and to alleviate the effects of poverty.

Our objectives: Our objectives are set to reflect our community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and its supplementary public guidance on the advancement of education for the public benefit.

Activities and achievements: How do our activities deliver public benefit? The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide public benefits.

- Church services
- Evangelism
- Support groups
- Children's ministry
- Family support
- Crisis counselling
- Weddings and funerals
- Conferences & faith-based events
- Feeding the poor
- Befriending service to senior citizens
- Media outreach

Over the last 12 – 14 months these activities have somewhat been tempered by the **COVID 19** Pandemic as is set out in the section below.

Impact of the Pandemic

In March 2020 our ministry was faced with an unforeseen and unimaginable set of circumstances in the form of the Covid19 global pandemic and subsequent lock down measures. Our thoughts went immediately to our senior citizens and those who were isolating from the virus. The ministry quickly implemented a befriending scheme (iCAN TOUCH) to touch base with our entire database of members, visitors or community links telephonically.

During this exercise, the full scale of what was happening began to sink in. We realised that many were isolating without food or basic supplies. Many were also suffering from extreme anxiety, depression and suicidal tendencies. Our senior citizens were likewise locked down without basic supplies and some were ill at home with no advice, some had been hospitalised and sadly some had died.

Our members were somewhat traumatised because relatives who passed away or were hospitalised and dying. Likewise, jobs and basic incomes were lost, and extreme anxiety was in the air. It soon became clear that the pandemic disproportionately impacted on BAME communities of which our congregation is primarily composed and that we were to play a critical role in supporting and navigating our community through this crisis.

Relocating to cyberspace

Thanks to the leadership of our presiding Bishop, Wayne Malcolm, and the dedication of our volunteers and workers, we were able to migrate the essential functions of our church into cyberspace including our Sunday services, mid-week Bible studies and Children's church. This meant investing in some new technology while upskilling key workers to provide essential services from home. Although this was a culture shift, we were fortunate to have our Bishop at the helm, who already had an advanced understanding of the cyberspace and provided lots of training to key workers and to the ministry at large. Eventually we were operating a fairly polished Sunday service online, a telephonic outreach, workshops and seminars, counselling and support services with key workers working from home.

Additionally, we were able to provide and deliver bags of essential toiletries and foods to people who were isolating and to the senior citizens that we support.

During this time, the operational, administrative and media nerve centre of our operation became the Bishop's residence by default. From the production and streaming of services and online events to the co-ordination of multiple cyber and community activities, everything was co-ordinated and enabled from our new head office.

Fundamental change

At first, these measures were considered temporary. It was envisaged that we would be back to normal within 3 or 4 months. Consequently, we made no fundamental changes to our contractors, staffing structures or operational frame work. The idea was to keep our teams and facilities in place, because we would need them as soon as we were out of lockdown. However, by July that year, it became clear that the future was uncertain and that some of our temporary measures would need to become permanent features for the foreseeable future. We therefore convened a board meeting in July to secure some essentials and to make some fundamental changes. At the meeting it was decided that:

- Our media-ministry was now the front end and centre of our ministry's existence, without which we could neither reach out, communicate with or support our community.
- We would secure this function of the ministry by making the Bishop's residence our head office and media centre for the foreseeable future. We entered a leaseback manse or parsonage agreement with him to secure the same and agreed to pay part of the costs of the residence.
- We further agreed to invest in the construction of a film studio in the residence for the production of sermons, Bible studies, adverts and notices.
- We further agreed to take on some new service providers who could assist in the production of online content from home and in the administration of a new virtual church.
- We agreed to pursue grant money to assist with and expand our community outreach.

Although these changes were fundamental, we agreed to conduct an annual review of these arrangements. Upon implementing these decisions, we noted growth in our online attendance and following as well as growth in our online giving and donations. The congregation was pleased with our progress and numerous surveys confirmed that fact.

Lifting the lockdown

Towards the end of the year, the government permitted churches to congregate within the framework of some Covid safety rules including limits on numbers, social distancing, mask wearing and track and trace. However, none of this worked for us, as several members were still traumatised by bereavements and hospitalisations of relatives. A cost-benefit analysis also showed that we could not sustain in person services, (given the limits on numbers, Covid-anxiety and social

restrictions) in a cost-effective way. The church congregation voted to not re-open until the restrictions were less onerous and the environment was safer.

Additionally, the Crystal (our former place of worship) advised us that they had surrendered their lease to the Mayor of London and that the building would no longer be available for use as a place of worship. We therefore decided that re-opening would only take place when it made economic sense to do so.

iCAN Shine

We were successful in our application for a grant from the Big Lottery who awarded us £45,000 to continue our work in the community. These funds were used to scale up the work we were already doing including: An advanced befriending service, deliveries of essentials to vulnerable citizens, facilitating mental health workshops and support groups for the bereaved, jobless, anxious, domestic abuse victims and family conflict therapies. We were able to impact 1600 families with these funds and feel proud of the contributions we made.

Waves and subsequent lockdowns

Of course, a second and third wave of Corona virus with subsequent lock-downs and restrictions meant that by April 2021 it became clear that our strategy was wise and fruitful.

Growth

Our ministry grew in members, followers and support during this period, because our members remained loyal to the mission and our followers were impressed with our work. Although we made savings on a physical place of worship, we also incurred new cost centres. Overall, we managed to sustain a stronger position. We remain flexible and our regularly reviewing our position in favour of the ministry's future.

I.N.P. Carter

Isaac Carter - Chair of Trustees
iCan Community Church

iCAN Community Church			Charity No (if any)	1170112
Annual accounts for the period				
Period start date	01-Apr-20	To	Period end date	31-Mar-21

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	186,011	-	-	186,011	252,309
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	7	-	-	7	11
Separate material item of income	S05	45,000	-	-	45,000	-
Other	S06	-	-	-	-	-
Total	S07	231,018	-	-	231,018	252,320
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	2,555	-	-	2,555	-
Charitable activities	S09	221,265	-	-	221,265	231,015
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	19,986
Total	S12	223,820	-	-	223,820	251,002
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	7,198	-	-	7,198	1,318
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	7,198	-	-	7,198	1,318
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	7,198	-	-	7,198	1,318
Reconciliation of funds:						
Total funds brought forward	S21	14,960	-	-	14,960	13,642
Total funds carried forward	S22	22,158	-	-	22,158	14,960

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	5,146	-	-	5,146	586
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	5,146	-	-	5,146	586
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	352	-	-	352	5,550
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	22,235	-	-	22,235	11,159
Total current assets		B10	22,587	-	-	22,587	16,709
Creditors: amounts falling due within one year	(Note 20)	B11	5,576	-	-	5,576	2,335
Net current assets/(liabilities)		B12	17,011	-	-	17,011	14,374
Total assets less current liabilities		B13	22,157	-	-	22,157	14,960
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	22,157	-	-	22,157	14,960
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19	22,157		-	22,157	14,959
Revaluation reserve		B20				-	
Total funds		B21	22,157	-	-	22,157	14,959
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

Section C **Notes to the accounts**

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	<i>Charity has stable regular cashflow despite covid related reduction in income and meets expenses which have been proportionally reduced</i>
Disclosure of any uncertainties that make the going concern assumption doubtful;	N/A
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Government grants	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	Membership subscriptions which gives a member the right to buy services or other benefits	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	Yes	No	N/a			
Yes	No	N/a						

are recognised as income earned from the provision of goods and services as income from charitable activities.

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

✓	✓	✓
Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓	✓	✓

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
✓	✓	✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
✓	✓	✓

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
✓	✓	✓

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
✓	✓	✓

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓	✓	✓

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓	✓	✓

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓	✓	✓

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓	✓	✓

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓	✓	✎

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

£100

They are valued at cost.

Yes	No	N/a
✓	✓	✓

Intangible fixed assets

The depreciation rates and methods used are disclosed in note 9.2.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
✓	✓	✓

They are valued at cost.

Yes	No	N/a
✓	✓	✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
✓	✓	✓

They are valued at cost.

Yes	No	N/a
✓	✓	✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
✓	✓	✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓	✓	✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
✓	✓	✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	✓
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes ✓	No ✓	N/a ✓
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalentents with a maturity date less than one year. These include cash on deposit and cash equivalentents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes ✓	No ✓	N/a ✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes ✓	No ✓	N/a ✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	160,125	-	-	160,125	221,488
	Gift Aid	25,886	-	-	25,886	30,821
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	186,011	-	-	186,011	252,309
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	7	-	-	7	11
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	7	-	-	7	11
Separate material item of income:	National lottery Covid 19 Grant	45,000	-	-	45,000	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	45,000	-	-	45,000	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		231,018	-	-	231,018	252,320

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	2,555.01	-	-	2,555	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	2,555	-	-	2,555	-	-	-	-
Expenditure on charitable activities:								
Rent	39,452	-	-	39,452	83,450	-	-	83,450
Consulting	55,745	-	-	55,745	53,910	-	-	53,910
Professional Services	43,457	-	-	43,457	23,653	-	-	23,653
Subcontractors	22,731	-	-	22,731	23,075	-	-	23,075
Hospitality/Sound Team Expenses	90	-	-	90	5,812	-	-	5,812
Support Costs	59,791	-	-	59,791	41,115	-	-	41,115
Total expenditure on charitable activities	221,265	-	-	221,265	231,015	-	-	231,015
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Charitable and Political Donations	-	-	-	-	19,986	-	-	19,986
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	19,986	-	-	19,986
TOTAL EXPENDITURE	223,820	-	-	223,820	251,002	-	-	251,002

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C**Notes to the accounts****Note 10** **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
300	300
-	-
-	-
1,000	1,000

Section C **Notes to the accounts** **(cont)**

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	857	857
Additions	-	-	-	4,839	4,839
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	5,696	5,696

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL	SL or RB
** Rate					

At beginning of the year	-	-	-	271	271
Disposals	-	-	-	-	-
Depreciation	-	-	-	279	279
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	550	550

14.3 Net book value

Net book value at the beginning of the year	-	-	-	586	586
Net book value at the end of the year	-	-	-	5,146	5,146

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
351.7	5,549.6
351.7	5,549.6

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
-	-
-	-
-	-
Total -	Total -

Section C	Notes to the accounts	(cont)
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Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	5,576	2,335	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income			-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	5,576	2,335	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
22,235	11,159
-	-
22,235	11,159

Section C	Notes to the accounts	(cont)
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Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
ISAAC NEWTON PATRICE CARTER	Trustee Agreement	965	-	-	-	965
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Professional Services provided

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Anthony Nzekwu	Governing Document	-	-	-	3,662	3,662
Isaac carter	Governing Document	-	-	-	18,910	18,910
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

For the provision of administrative and professional services

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent Examiners report for iCAN Community Church
For the period April 1st 2020 to March 31st 2021

Charity registration number: 1170112

Prepared by Peter Slade ACMA CGMA
Date Jan 2022

Responsibilities and basis

- As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').
- I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiners Report

1. Context

- iCAN Community Church is a small Charity not part of a wider group with income in the period of £231,018 and Balance sheet Assets of £22,587, and therefore no requirement for a full audit
- There is no requirement for an audit in the governing document.
- The bookkeeping for iCAN is performed in Xero by an independent qualified bookkeeper (Mel Brandy MIAB of Docks Bookkeeping Services).
- The review has been performed by Peter Slade ACMA CGMA a qualified accountant with no connection to ICAN or any of the trustees.

2. Review findings

- All the Bank accounts transactions are reconciled to the books of prime entry for the period covered and up to date
- The Balance sheet and Income statement from Xero correctly represent the underlying accounting records
- Based on sample checks of the invoices for a range of expense items it appears the classification is reasonable, accurate and consistent.
- Although In a number of cases Invoices relating to expenses are not held in Xero, when these missing invoices have been requested, they all have been provided.
- Disclosures have been made in the Final accounts for related party transactions for 1 of the 5 trustees. These trustees have written agreements in place dated 17th December 18.
- The Charity Commission website correctly reflects the current trustees
- A formal review of the financial controls was carried out in the year although the findings have not been reviewed.

3. Going Concern

- The Trustees have agreed the Charity is a going concern in the Annual report although a cashflow forecast is not included.
- The expenditure of the charity is high in relation to the income only a small surplus has been made this year to add to the reserves, however income is stable given the challenges of the global pandemic.
- However, based on the reserves in the bank account and the current profile of expenditure and income the charity remains a going concern, but may need to exercise caution over its expenditure levels relative to income for this to continue to be the case

4. Matters of Concern

- A number of the supplier invoices lack of sufficient detail to explain the service being provided. The trustees should be challenging suppliers to provide detailed documentary evidence in respect of all services.

5. Recommendations

- Payment for services provided to the charity should be dependent of sufficient documentary evidence of provision of service and a request for payment in the form of an invoice. Payments should not be made to suppliers without this having been received.
- Records of invoices in electronic or paper form should be passed to the bookkeeper regularly and in a timely manner to maintain good governance and control over the financial records.
- Receipts for all expenses incurred by the Trustees and reimbursed by the charity must be submitted to the Charity with an accompanying claim form including justification prior to the reimbursement being made
- A Cashflow forecast or Budget should be prepared agreed by the trustees and reviewed at each formal meeting of the trustees.
- Expenditure should be monitored and controlled on an ongoing basis to ensure that the charity does not become loss making, especially if there was to be a fall in revenue.

Signed: 

Name: Peter Slade ACMA CGMA

Address: 10 Church lane,
Sutton Waldron
Dorset
DT118PA

Date: 27/01/2022